File No. 744

1937

Collection No.

1

11/7/47 Mysore Residency Bangalore

(P-37) Pros. Serial Nos. 1 – 11

Nos 9, 10, 11 destroyed Bles 12/3/46

Subject.

Inspection of Civil Works Account.

Previous References.

7h 132 – 34 (W)

(1355-/36) (W)

Later References.

1 A

9/3/46. AU

CORRESPONDENCE.

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SY.
M. 73.

Office of the Accountant General,
Fort St. George, Madras, 22 — 1 — 1937.

No. O. A. 334-24-1950/25

From 1936-37

THE ACCOUNTANT GENERAL
(Outside Audit Department), Madras.

To

THE Secretary to the Hon'ble the Resident in Mysore
Bangalore.

~~THROUGH~~

~~THE~~

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the expenditure in connection with the execution of Civil Works in the Civil & Military Station through the agency of the Municipal Commission and to request that you will be so good as to return one copy of the same at an early date with the replies of the Municipal Commissioner and your orders thereon.

2. The accounts from 1.4.1935 to 30.11.1936 were generally examined and the initial accounts of the year 1935-36 test audited. The audit was conducted by Mr. A. Veeraghavachari Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. ~~Special attention is invited to paragraphs ——— of the report.~~

4. The general state of the accounts was satisfactory.

I have the honour to be,

Sir,

Your obedient servant,

Examiner (O. A. D.).

990
Year 1935-36
File. No.

No. O. A. dated 193

Copy of the letter only forwarded to the for information and necessary action.

Examiner (O. A. D.).

MGIPC—S7—IV-7-43—2-1-38—400.

(2

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

REPORT ON THE AUDIT OF THE ACCOUNTS

OF THE

CIVIL WORKS EXPENDITURE,

CIVIL AND MILITARY STATION, BANGALORE.

Duly Inspected 4 No 9. 12.76

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
I.	CHARGE OF OFFICE.	
	During the period under audit (i.e. 1935-36), the office of the Executive Engineer of the Municipality was held by W.H. Murphy Esqr., M.B.E.,M.I.M., & Cy.E.,	
II.	REGISTERS OF STANDARD MEASUREMENTS.	
	(1) As these registers form the basis on which payments are made to contractors for carrying out annual maintenance works, such as white-washing, colour washing etc., they are very important records and corrections or alterations made in the total quantities of the measurements of buildings recorded therein should be attested by a responsible officer. This has not been done (vide a few instance given below). It is suggested that the several registers may be examined and all alterations in the quantities attested by the Executive Engineer after satisfying himself as to their correctness.	Noted. The alterations are attested.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	Name of volume.	Page No.
	Bowring Hospital Volume I.	28, 64, 85, 133 etc.
	do II.	55, 84, 184 etc.
	(This volume contains many	pencil entries.)
	Lady Curzon Hospital, Volume I.	72, 91, 100, 113, 125, etc.,
	(2) There is no evidence to show that the registers were reviewed at any time either by the Executive Engineer or by his Assistant. Steps may now be taken to review the same, and the correctness of the several measurements noted therein - certified to, as prescribed in Article 282 of the Public Works Account Code.	N o t e d.
III.	SCHEDULE OF RATES. The estimates for the works are prepared with reference to the rates given in the schedule of rates of the Bangalore Municipality for the year 1927-28. The fact that the contractors tender at rates 15-5/8% less than the estimate rates points to the - necessity of revising the -	

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	the schedule of rates, which, in many cases, ~~the scheduled rates of some~~ are much higher than the current market rates. Attention is invited in this connection to Article 366 of the Public Works Account Code.	The schedule of rates has since been revised.
IV.	INACCURATE ESTIMATING.	
	1. An examination of the vouchers shows that in the case of many works (vide a few instances below), the expenditure is much below the estimate amount, suggesting inaccurate estimating. Greater care may be taken in preparing the estimates in future. The large savings in the following cases may also be accounted for.	1. The total expenditure on this work is Rs.651/2/-. The saving of Rs.109/14/- is due to a credit of Rs.72/2/- on account of old materials sold by public auction and the provision for contingencies Rs.32/- which was not utilised. 2 & 3. The savings on these works are mainly due to the contractor's tendered rate being 10½% less than the estimate rates and to the provision for contingencies not having been utilised.

Name of work.	Amount of estimate.	Expenditure.	Savings.
Converting the existing lock up and police school into Collector's office record room etc., ...	761 0 0	610 8 0	150 8 0
Providing flushing arrangements to the latrines of police lines on Ramakrishna Mutt Road. ...	2,104 0 0	1,747 0 0	357 0 0
do do Ulsur. ...	1,724 0 0	1,321 0 0	403 0 0

DCFP—35Audit—(G-59)—13-6-29—25,000.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
V.	ITEMS OF WORK NOT PROVIDED FOR IN THE ORIGINAL ESTIMATES. Dismantling tiled roof over 1st floor of the S.R's quarters and re-roofing - Estimate Rs.2,058/- From the Measurement Book 271, pages 70-71, it is seen that the following items of work were executed though they were not provided for in the estimate.	

	Description.	Value.
18	Scraping varnish on doors.	4 2 0
19	Lac polishing ground floor.	48 6 0
2/	Permanent fadeless green painting.	90 4 0
		142 12 0

It is noted in the remarks column on page 70 that "since tile roofing demolished and re-roofed on the R.C. concrete, all walls, doors, windows were soiled. Hence these items had to be done".

It may be stated whether these items of work could not have been foreseen at the time of preparing the estimates so that they could have been provided for in the estimate itself.

no

DCFP—35Audit—(G-53)—13-5-29—25,000.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
VI.	EXECUTION OF WORKS WITHOUT ESTIMATES. Voucher 74.W of 3/36 - Rs.306/- (Bill No. 440). Name of work - Providing 1" thick cement plaster flooring reinforced with hessian cloth in Blackpally Police Lines - Estimate Rs.404/- There are only 10 huts in block No. 18 - vide entry on para 283 of the S.M.Book, Volume IV - against 11 shown in the voucher. The excess payment for 1 hut amounting to Rs.17-13-0 as per particulars below should be recovered from the contractor. Cost of repairing 17 huts ... Rs.306- 0-0 do 1 hut. ... Rs. 17-13-0 2. The amount is paid to the contractor on a hand receipt. The first and final bill form No. 24 referred to in para 285 of the Government of India Public Works Account Code should be used in all such cases. 3. Voucher 66 W of 3/36 for Rs.563-6-0 (Bill No. 436). Providing 1" cement flooring reinforced with hessian cloth to constables huts in Blackpally Estimate Rs.804/- The estimate provides for repairs in 5 huts in Block	There are actually 11 huts in Block No.18 and the Standard Measurement Book is corrected accordingly. There is no excess payment. N o t e d.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
	revised estimate should have been got sanctioned and payment made, as the original estimate was sanctioned by the Hon'ble the Resident. The sanction may now be obtained and furnished or the sum of Rs.19-5-0 excess paid recovered from the contractor. (2) A sum of Rs.14/- has been provided in the estimate as value of old mangalore tiles. A sum of Rs.8/- has been credited to this work by transfer of some tiles to another work. It may be stated how the balance was disposed of. EXAMINER, C.A.D. 22-1-37. amk.	No revised estimate is necessary as the expenditure on the work including anticipated credit for old materials will not exceed 5% of the original estimate which is within the Executive Engineer's powers of sanction. The remaining materials are kept in stores to be utilised when necessary. Sd. W.H.Murphy, 17/4/37. Executive Engineer.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.

APPENDIX TO THE REPORT ON THE AUDIT

OF THE ACCOUNTS OF THE

CIVIL WORKS EXPENDITURE

CIVIL AND MILITARY STATION, BALLALORE.

S/Y. 203 (Inner sheet).

No. of item.	Remarks by Accountant General.
1.	CHECKMEASUREMENT OF WORKS. Several measurement books show no evidence of checkmensurement of the works by the Executive Engineer. It may be stated whether the necessary checkmensurements were made in respect of each work. In future, the item checkmensured by the Executive Engineer should be initialled by him against the respective item on the left hand side (vide instruction No;13 in the front page of the Mensurement Book.)
2.	DISPOSAL OF DISMANTLED MATERIALS. In the following cases, no information was available in the bills as to how the dismantled materials were disposed of. In such cases, in future, a note may always be made in the remarks column as to how these were disposed of.

Voucher No.	Name of work.	Details.
4.W. of October 1935.	Converting a portion of the verandah of the laboratory into a store room.	Dismantling wall etc.,
27.W.of December 1935.	Converting the existing two mortuaries into motor garage in the Isolation Hospital.	Dismantling brick in lime mall.
11.W. of June 1936.	Dismantling the existing latrine and constructing one of 8 seats in the compound of the District and Munsiff's Court.	Dismantling old latrine.
35.W. of January 1936.	White and colour washing the Sub Inspector's quarters in Coles Road.	Removing T.W.joists Removing T.W.threshold of verandah.

MFP—1576 Audit—(M-2162)—3-4-35—25,000.

No. of item.	Replies by ~~Executive Engineer.~~	No. of item.	How disposed of.
	All measurements are invariably checked by the Supervisor, the Executive Engineer doing so when considered necessary.		
	Noted.		
	Noted.		

No. of item.	Remarks by Accountant General.
	18.W.of February 1936. Converting the existing lock up and Police School into Collector's office record room. — Dismantling wall etc. 72.W. of February 1936. Repairing the Veterinary Assistant's quarters. — Removing T.W.rafters Removing damaged rafters.
3.	MEASUREMENT BOOKS. The following irregularities were noticed in the maintenance and writing up of the measurement books. Such irregularities may be avoided in future. (1) In no case of measurements has the contractor signed the measurement book with the words "I accept all measurements". Please see instruction 10 on the front page of the measurement book. (2) The measurements entered on pages 65 to 71 have been scored out with a remark "Cancelled" in the book No. 248. But the cancellation does not bear the dated initials of the officer who ordered the cancellation and the reasons for the same have not also been recorded as required in Article 281(f) of the Government of India Public Works Account Code. The omission may be explained. (3) The figures in column "Contents or area" should be made in ink in the first instance - vide Article 281(f) of Government of India Public Works Account Code. But the entries in the column were first made in pencil and then inked over in some cases. This is irregular (vide entries

No. of item.	Replies ~~by Executive Engineer~~.	No. of item.	How disposed of.
	(1) Contractors' signature are obtained for measurements. Many of the contractors are illiterate and unable to write the words indicated. (2) The cancellation has since been attested by the Officer concerned. (3) Noted.		

No. of item.	Replies by Executive Engineer.	No. of item.	How disposed of.
(4)	N o t e d.		
(5)	Noted and entry corrected.		

S. 7/203 (Inner sheet).

No. of item.	Remarks by Accountant General.
6.	ACKNOWLEDGMENTS FOR FINAL PAYMENTS. In cases where final payments have been made to the contractors, the payees have simply acknowledged the amounts. This is not sufficient. Their acknowledgment should have been as follows:- "Received Rs..... .....in full settlement of all demands" - vide para 296(b) of the Government of India Public Works Account Code.
7.	Extending the potting shed and making certain improvements in the compound of the Resident's Court and offices - Estimate Rs.300/- A sum of Rs.101-6-0 was paid in voucher No. 47.W. of March 1936 (Bill 468) to the contractor on a hand receipt. From the Measurement Book 48, page 35, it is seen that this is a part payment, the balance having been paid in September 1936, also on a hand receipt. As the two payments relate to the same estimate, the sum of Rs.101-6-0 paid in March 1936 should have been drawn in a running account bill and the payment in September 1936 in the final bill form. The two payments should also have been ledgerised. The omission may be explained. The circumstances under which payment was made on a hand receipt may also be stated. EXAMINER, O.A.D.

smk.

No. of item.	Replies ~~by Executive Engineer.~~	No. of item.	How disposed of.
	N o t e d.		
	N o t e d.		
	This has since been entered in the contractor's ledger.		
	These forms are occasionally used for simple payments.		
	Sd. W. H. Murphy, 17/4 Executive Engineer.		

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE.

Bangalore, the 8th Feb. 1937.

No. F.1355-36/R.O.II

A copy of the undermentioned paper(s) is forwarded to the President, Municipal & C. & M. Station, Bangalore,

~~for information,~~ in continuation of ~~with reference to~~ the ~~correspondence ending with (his)~~

~~Memorandum~~ / ~~letter~~ / endorsement from this office No. F.1355-36/R.O.II, dated the 23rd November 1936, with the request that the report may kindly be returned to this Residency with the replies of the Municipal Executive Engineer.

~~No.~~ ~~dated the~~

By order, etc.,

~~Secretary~~ / Asst. Secy. to the Resident in Mysore.

List of papers.

Letter from the A.G., Madras, No. O.A.33h-24-1950/1936-37, dated the 25th Jany. 1937 (with a copy of the report.)

3—4,000—20—2—1936.

No. G.J. 15/37
Enc 1

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE,

Dated, 3rd May 1937.

From

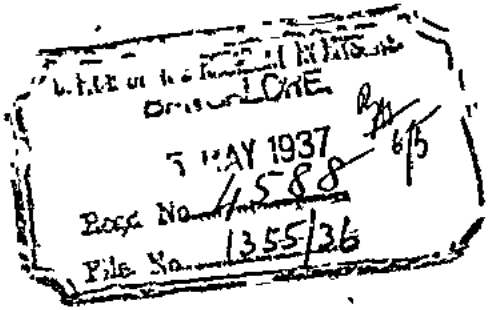
L. J. MAC IVER, ESQ., I. C. S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

To The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

SIR,

R.N. 2 c.p. 15.
F 744-37
7 (J)

With reference to your letter No.F.1355-36/R.O.II., dated the 8th February 1937, I have the honour to return, herewith, the Audit Report on the Accounts of Civil Works carried out by the Municipal Commission, with the replies of the Executive Engineer.



I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT, M. C.

DIW.

P.W Asst. 1-5-37.
case because
available on
27-5-37

P N (4)

17

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

---:O:---

Issued 6/8/37.

No. F.744-37 / R.O. II

Dated Bangalore, the 2nd June 1937.

Read:-

S.N.I.C.P.I / F 744-37

Letter from the Accountant General, Madras, No.O.A.33h-24-1950/1936-37, dated the 25th January 1937.

S.N.3.C.P.16 / F. 744-37

Letter from the President, Municipal Commission, Civil and Military Station, Bangalore, No.G.J.15/37, dated the 3rd May 1937.

ORDER.

Recorded.

2. The instructions of the Accountant General should be noted.

o/c

SECRETARY TO THE RESIDENT.

The Accountant General, Madras, with a copy of the Inspection report containing replies of the Executive Engineer.

The President, Municipal Commission, Civil and Military Station, Bangalore, for information and communication to the Municipal Executive Engineer.

BJ

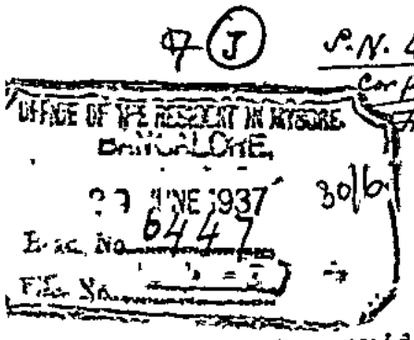
(5) (12

27-5-37

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
(O.A. Section),
Fort St. George, 26th June *1937.*

No. O.A.33 (h)24-537.
1936-37.

Enclosures.



Subject:- Audit Report - Civil works expenditure Civil and Military Station, Bangalore - Further remarks.

Reference:--Your No. F.744-37/R.O.II dated 2-6-1937.

---.

Para VI (3) of the Report:- From the reply it is evident that the original estimate was an over estimate. It is suggested that the future estimates may kindly be caused to be prepared with greater accuracy.

Para VII (1) of the Report:- Information may kindly be furnished as to the amount of the estimate originally sanctioned by the Hon'ble the Resident.

Para 1 of Appendix:- As the Supervisor is the officer immediate charge of the work, it is desirable that the check-measurement of at least a certain number of items is done by a superior officer.

Para 3 (1):- In the case of illiterate contractors their left hand thumb impressions may kindly be taken as required under Article 13 (g) of the Civil Account Code, Volume I.

Examiner, C.A.D.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

DS.

Res. Mysore 39.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the July *193 7.*

No. F. 744-37
R. O. II.

A copy of the undermentioned paper is forwarded to the President, Municipal Commission, C & M Station, Bangalore, for information in continuation of endt. from this Residency No. F. 744-37/R.O.II, dated the 2nd June 1937.

2. The estimate originally sanctioned by the Hon'ble the Resident and referred to in para VII(i) of the Audit Report may kindly be sent to this Residency for reference and return.

Secretary / Asst. Secy. *to the Resident.*

LIST OF PAPERS

Memo. from the Accountant-General, Madras(O.A. Section) No. O.A. 33 (h) 24-537/1936-37, dated the 26th June 1937.

1621—2-4-1935—2,000—RPB.

S.N. 7

2,000—14—4—1936. (20

No. C.M.276 with cost file

CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL ENGINEERING DEPARTMENT.

Dated 21/87 JULY 193 7.

From

J. W. Edwin Esqr., A.M.I.S.E.,
Municipal Executive Engineer,
Civil and Military Station,
Bangalore.

To

The Assistant Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

SIR,

S.N.6
Cor.P.19
F 744-37
7 (J)

Subject:- Audit Report on Civil Works expenditure - Your No.F.744-37 dated the 8th July 1937 addressed to the President, Municipal Commission, Bangalore.

---:---

In forwarding herewith the sanctioned estimate referred to in the above letter, I have the honour to state that the net expenditure on the work during 1935-36 was Rs.135-14-0 as noted below and a further credit for 230 tiles at Rs.4/- per hundred is still anticipated. The expenditure on the work will therefore amount to Rs.126-14 only or Rs.4-14-0 in excess of the sanctioned amount which is within the powers of Executive Engineer's sanction.

The estimate may kindly be returned after reference.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
23 JULY 1937
Regn. No. 7377
File No. 744-3

I have the honour to be,

Sir,

Your most obedient servant,

24/7/37.

EXECUTIVE ENGINEER.

PSG.21/7

Payment made to Contractor.	Rs.127	14	0
Supervision charges.	16	0	0
	Rs.143	14	0
Credit for 200 tiles at Rs.4/- per hundred.	8	0	0
	Rs.135	14	0

P. N. E

(21)

Res. Mysore 39.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 7th August *1937.*

Issued 7/8/37

No. F. 744-37
R. O. II.

A copy of the undermentioned paper(s) is forwarded to the Accountant General Madras, (O.A. Section),

for information; ~~in continuation of~~ with reference to the correspondence ending with his ~~Memorandum~~ letter ~~endorsement~~ from

No. O.A. 33(h)24-537 dated the 26th June 1937.
1936-37

S.N. 5
Cor. P. 18
F 744-37
27 (J)

By order,

for *Secretary* to the *Resident.*
~~Asst. Secy.~~

LIST OF PAPERS.

S.N. 7
Cor P. 20
F 744-37
27 (J)

Letter from the Municipal Executive Engineer, C & M Station, Bangalore, No. C.W. 276, dated the 21st July 1937, with enclosures *

* return requested.

T.N.T.
3-8-37

3.8.37

1621—2-4-1935—2,000—RPB.

SW. 12 (25

Office of the Accountant General, Madras,

Fort St. George, Dated 29th October 1937.

No. O.A.33h-21 / 37-38

From

The Accountant General,
(O.A. Section),
Madras.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore

Sir,

I have the honour to inform you that Mr. M.K. Venugopal Naidu Accountant will inspect the accounts ~~of your office and test audit the accounts of the~~ mentioned below on or about the 29th of November 37 and succeeding days.

2. It would be an advantage, if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged, if you will give such directions to ~~your staff~~ the President, Municipal Commission, as may be necessary to ensure that all the documents which will be required during the inspection shall be in readiness.

4. Please acknowledge receipt of this intimation.

I have the honour to be,
Sir,
Your obedient servant,
G. Swaminathan
Examiner, O.A.D.

Accounts of expenditure in connection with the execution of Civil Works in the Cantonment Station, Bangalore, through the agency of the Municipal Commission

DS.200 copies.
31-8-37.

S.N. 12

(26)

issued 4-11-37 2 drafts

Draft I

(Precedent-2- S.N. 2 Corp. 2)

F 1355-36

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter Memorandum Telegram

(J)

Class for telegrams

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

Issued

To be issued by 6-11-37.

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N. 12 /Corp. 25

F 744-37

ante

(Only working telegrams)

No F.744-37 Dated 4th November 1937

R.O. II.

From

The Secretary to the Resident.

To

The Accountant General Madras,
(O.A. Section), Madras.

Subject:- Inspection of the accounts of expenditure in connection with the execution of Civil Works.

Sir,

I am directed to acknowledge the receipt of your letter No. O.A. 33h-21/37-38, dated the 29th October 1937, and to say that necessary instructions have been issued to the President, Municipal Commission, C & M Station, Bangalore, with a view to ensure that all the required documents are produced before the Inspecting Accountant.

I have etc.,

for Secretary to the Resident.

S. S.

VGIPC—81—2425(S&P)MFP—(M-2214)—3-8-37—50,000 Pads.

T.N.T
3-11-37.

3-11-37

S.N. 14

(27)

2nd 4-11-37 draft
Draft-II

(Precedent at S.N. 3 Cor-p 3)

Issued 6-11-37. F 1355-36 Draft Letter / ~~Memorandum~~ Telegram

Class for telegrams (T)

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

DEPARTMENT.

BRANCH.

File No.

Serial No.

No F.744-37 Dated 4th November 1937

R.O. II.

From

The Secy. to the Resident.

To

The President,
Municipal Commission, C & M Station, Bangalore.

Subject:- Inspection of the accounts of expenditure in connection with the execution of Civil Works.

Sir,

I am directed to enclose a copy of letter No. O.A. 33h-21/37-38, dated the 29th October 1937, from the Accountant General, Madras, and to request you to be so good as to issue necessary instructions to the Municipal Executive Engineer with a view to ensure that all the required documents are produced before the Inspecting Accountant.

I have etc.,

for Secretary to the Resident.

Copy forwarded to the Officer in charge of the Hon'ble the Resident's Treasury, Bangalore, for information.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams)

S.N. 12
Cor-p. 25
F 744-37
auth

S. S.

MGIPC—81—2125(S&P,MFP—(M-2214)—3-2-37—50,000 Pads

3-11-37

3-11-1937.